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8 UNITED STATES DISTRICT COURT  
9 NORTHERN DISTRICT OF CALIFORNIA

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11 HSIU-YING HSU and JIAN-CI  
12 "JASON" HO,  
13 Petitioners,  
14 v.  
15 UNITED STATES OF AMERICA,  
16 Respondent.

Case No. 17-cv-06696 NC  
Case No. 17-cv-06697 NC  
Case No. 17-cv-06698 NC  
**ORDER GRANTING  
STIPULATIONS ENFORCING  
SUMMONSES**

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18 Pursuant to the Stipulation of the parties, and for good cause shown, it is hereby  
19 ORDERED as follows in each of these three related cases:

20 1. The United States has established a *prima facie* case under *United States v.*  
21 *Powell*, 379 U.S. 48 (1964) for enforcement of the Summons, and Petitioners have not  
22 rebutted the government's *prima facia* showing. Accordingly, the Summons are hereby  
23 enforced.

24 2. Petitioners are ordered to appear before Revenue Agent James Oertel, or any  
25 other proper officer or employee of the IRS, at a time mutually agreed to by Revenue  
26 Agent Oertel or his designee, Petitioners and counsel for Petitioners prior to May 1, 2019,  
27 and produce the documents not previously provided by Petitioners or their counsel, and  
28 give the testimony called for by the terms of the Summons. The place for Petitioners'

1 appearances shall be the courthouse of the United States District Court for the Northern  
2 District of California, the offices of the United States Attorney, or any other such place the  
3 parties agree to in advance.

4       3. The Clerk of Court is ordered to administratively terminate these three cases,  
5 as there is no longer a ripe controversy to adjudicate. The Court expressly retains  
6 jurisdiction to enforce the disputed summonses through June 1, 2019, or further Court  
7 order. Any party may file an administrative motion asking to reopen one or more of the  
8 three cases.

9       **IT IS SO ORDERED.**

10      11 Dated: December 20, 2018

  
12      13 NATHANAEL M. COUSINS  
14      15 United States Magistrate Judge